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CORPORATION	N NAME(S) & DOCUMENT NUMBER(S), (if known):	
1 Cor	(Document #) JACCOUNTING INC.	
2(Cor	rporation Name) (Document #) -08/18/9701139018 *****122.50 *****122.5	7 30
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Walk in Mail out NEW FILINGS Profit NonProfit Limited Liability	Pick up time Will wait Photocopy Certified Copy Certificate of Status Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger	
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ARTICLES OF INCORPORATION

B & J ACCOUNTING, INC.

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ARTICLE I - NAME

The name of the corporation is S & J ACCOUNTING, INC.

(Hereinafter called the "Corporation")

ARTICLE II - DURATION

The corporation shall have perpetual existence.

ARTICLE III - PURPOSE

The Corporation is organized for the purpose of transacting any or all lawful business for the Corporation organized under the General Corporation Act of the State of Florida.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares which the Corporation shall have the authority to issue is 1,000 Common Stock par value \$1.00 per share.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered agent and the principle office of this Corporation is 5929 Pinebrook Drive, Boca Raton, FL 33433 and the name of the initial registered agent of this Corporation at that address is STEPHEN ALEXANDER.

1

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The corporation shall have one director initially. The number of directors may either increase or decrease from time to time as provided in the by-laws of the Corporation, but shall never be less than one.

ARTICLE VII - INITIAL DIRECTORS AND OFFICERS

Director

Stephen Alexander 5929 Pinebrook Drive Boca Raton, FL 33433

President

Stephen Alexander 5929 Pinebrook Drive Boca Raton, FL 33433

Secretary

Dorylee Alexander 5929 Pinebrook Drive Boca Raton, FL 33433

ARTICLE VIII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation are:

STEPHEN ALEXANDER 5929 PINEBROOK DRIVE BOCA RATON, FL 33433

IN WITNESS WHEREOF; the undersigned incorporator and registered agent has executed these Articles of Incorporation on this 14th day of August, 1997.

STEPHEN ALEXANDER, INCORPORATOR AND REGISTERED AGENT

STATE OF FLORIDA) ISS: COUNTY OF PALM BEACH)

I HEREBY CERTIFY that on this day, before me, a Notary Public duly authorized in the State and County aforesaid to take acknowledgments, personally appeared STEPHEN ALEXANDER, to me known personally to be the person described in and who executed the foregoing Articles of Incorporation, and who acknowledged before me that he subscribed to these Articles of Incorporation.

WITNESS my hand and official seal in the County and State aforesaid, this 14th day of August, 1997.

NOTARY PUBLIC My Commission Expires

OFFICIAL NOTARY SEAL IRENE E GILLIG NOTARY PUBLIC STATE OF FLORIDA COMMISSION NO. CC356869 MY COMMESSION EXP. APR. 15,1998

CERTIFICATE DESIGNATING REGISTERED AGENT

In compliance with Sections 48.091 and 607.0501, Florida Statutes, the following is submitted:

That S & J ACCOUNTING, INC. desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation at the County of Palm Beach, State of Florida, has named Stephen Alexander, 5929 Pinebrook Drive, Boca Raton, Florida, 33433, as its Agent to accept service of process within this State.

Stephen Alexander Incorporator

ACKISOTLEDGMENT

Having been named to accept service of process for the above named corporation, at the place designated in this Certificate, the undersigned agrees to act in this capacity, and agrees to comply with the provisions of Florida law relative to keeping the designated office open.

Stephén Alexander Registered Agent